

TOWN OF ODESSA
Lincoln County, Washington
January 1, 1992 Through December 31, 1993

Schedule Of Findings

1. The Town Should Uniformly Apply Ordinance No. 479

Our audit disclosed that during 1994 the town council waived garbage fees for various vacant properties on a case-by-case basis. We reviewed the billing records for twelve vacant properties and found that the town council had waived the fees for seven of them.

On January 6, 1994, the Town of Odessa published Ordinance No. 479, which sets forth fees for solid waste removal. The ordinance states that the "fee shall be collected each month regardless of whether or not any garbage is picked up by the Town of Odessa." The ordinance provides for a base fee to be assessed for vacant properties, but makes no provision for fees to be waived for vacant properties.

By failing to bill in accordance with the town's ordinance, the town caused the Solid Waste Management Fund to lose operating revenues. In addition, the arbitrary application of the ordinance raises questions regarding fair and equitable treatment of the town's solid waste ratepayers.

This situation occurred because the town council chose to make waivers on a case-by-case basis, rather than amending the ordinance to accomplish the council's intent.

We recommend that the town enforce its ordinances uniformly and as written.